

CHAPTER 202

PHOTOGRAPHIC COPIES OF RECORDS OF THE TAX COMMISSION

S. F. 326

AN ACT to amend section six thousand nine hundred forty-three and ninety-two thousandths (6943.092), code, 1939, as amended by chapter two hundred thirty-four (234), Acts of the 49th General Assembly, and permitting the making of photostat or microfilm copies of the tax commission's records and the destruction of original records preserved photographically, and providing for the use of said photographic copies in evidence, when properly certified.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section six thousand nine hundred forty-three
2 and ninety-two thousandths (6943.092), Code, 1939, as amended by
3 Chapter two hundred thirty-four (234), Acts of the 49th General
4 Assembly, is hereby amended by adding thereto the following para-
5 graph:
6 "4. The commission may, at its discretion, make photostat, micro-
7 film or other photographic copies of records, reports and other papers
8 either filed by the taxpayer or prepared by the State Tax Commission.
9 When such photostat or microfilm copies have been made, the tax com-
10 mission may, at its discretion, destroy such original records in such
11 manner as prescribed by the commission. Such photostat or micro-
12 film copies, when no longer of use, may be destroyed as provided in
13 paragraph (3) of this section. Such photostat, microfilm, or other
14 photographic records shall be admissible in evidence when duly certi-
15 fied and authenticated by the officer having custody and control
16 thereof."

Approved April 6, 1943.

CHAPTER 203

REVOLVING AUDIT FUND FOR THE STATE TAX COMMISSION

S. F. 340

AN ACT to amend sections six thousand nine hundred forty-three and ninety-three one-thousandths (6943.093) and six thousand nine hundred forty-three and ninety-five one-thousandths (6943.095) code, 1939, creating a revolving audit fund from the special tax fund, providing for its administration and the payment of the compensation and expenses of the field audit staff of the tax commission therefrom.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section six thousand nine hundred forty-three and
2 ninety-three one-thousandths (6943.093) is amended by substituting
3 a semicolon (;) for the period (.) at the end of the section and adding
4 thereto following said semicolon (;) the following:
5 "provided that there is set aside from said fund the sum of fifty thou-
6 sand dollars (\$50,000.00) which is hereby created as the audit re-
7 volving fund to be administered by the State Tax Commission. All
8 receipts from collections of personal income, corporation income, sales
9 and use tax made as a result of the work of the field audit staff of the
10 commission shall be credited to said audit revolving fund and there